WHAT IS CLAIMED IS:

1. A child seat comprising:

a seat body including a seat back and a seat portion connected to the seat back, wherein the seat portion comprises a first base connected to the seat back and a second base connected to the first base, the first and second bases forming a seating surface upon which to sit, the first and second base being movably connected relative to each other to change the area of the seating surface.

2. A child seat according to claim 1, wherein the first base is fixedly connected to the seat back and the second base is movably mounted relative to the first base for movement between a retracted position and an extended position.

3. A child seat according to claim 2, further including a seat adjusting mechanism that moves the second base toward and away from the first base to lengthen and shorten the seating surface.

4. A child seat according to claim 3, wherein the seat adjusting mechanism comprises:

an anchor fixedly mounted to the first base;

a shaft axially movably mounted to the anchor and anchored at one end to the second base; and

an actuator extending from the anchored end, the shaft being movable relative to the anchor upon actuation of the actuator to move the second base relative to the first base.

5. A child seat according to claim 4, wherein the shaft has external threads and the anchor has complementary threads that engage the shaft external threads, the anchored end of the shaft being configured to allow the shaft to rotate but prevent relative axial displacement between the shaft and the second base.

6. A child seat according to claim 5, wherein the actuator is a rotatable knob that rotates the shaft.

7. A child seat according to claim 1, further comprising at least a first armrest mounted to one of a left-hand side and a right-hand side of the second base, the first armrest being movable with the second base.

8. A child seat according to claim 7, wherein the first armrest is mounted on the left-hand side of the second base, and further including a second armrest mounted on the right-hand side of the second base, wherein each of the first and second armrests is asymmetrically mounted to the second base about an axis and is rotatable between a first position and a second position, an arm resting portion of each armrest being higher in the first position than in the second position.

9. A child seat according to claim 2, further including opposing armrests mounted to the second base, the armrests being movable with the second base.

10. A child seat according to claim 9, wherein each of the armrests is asymmetrically mounted to the second base about an axis and is rotatable between a first position and a second position, an arm resting portion of each armrest being higher in the first position than in the second position.

11. A child seat according to claim 10, further including an actuator for each of the armrest for locking the respective armrest to the first or second position.

12. A child seat according to claim 11, wherein each of the armrests has a guide rail and the actuator is mounted to the second base and intersects the rotational axis of the armrest, the actuator engaging the respective guide rail to control rotation of the respective armrest.

13. A child seat according to claim 12, wherein the armrests each have a first supporting surface and a second supporting surface, and wherein, when the armrests are in the first position, the respective first supporting surfaces are higher than the respective second supporting surfaces and, when the armrests are in the second position, the respective second supporting surfaces are higher than the respective first supporting surfaces.

14. A child seat according to claim 13, further including a beverage container holder detachably mountable to one of the armrests, wherein at least one of the first supporting surface and the second supporting surface is configured to receive the beverage container holder.

15. A child seat according to claim 12, wherein the guide rail has a curved pathway, and the actuator has a key configured to slide relative to the curved pathway during rotation of the respective armrest.

16. A child seat according to claim 15, wherein the actuator is biased to position the key in the guide rail to prevent rotation of the respective armrest at first and second ends of the curved pathway.

17. A child seat according to claim 15, wherein the guide rail includes a first locking area adjacent to and contiguous with the first end of the curved pathway and a second locking area adjacent to and contiguous with the second end of the curved pathway.

18. A child seat according to claim 17, wherein the curved pathway is semi-circular, the first and second locking areas extending radially outwardly and diametrically opposite each other at the first and second ends of the curved pathway.

19. A child seat according to claim 1, further including a recline mechanism connected to the first and second bases, for selectively tilting the seat body relative to a vehicle seat.

20. A child seat according to claim 19, wherein the recline mechanism is adapted to tilt the seat body regardless of the relative position between the first and second bases.

21. A child seat according to claim 19, wherein the recline mechanism comprises:

a recline assembly connected to the second base; and

a first telescoping arm connected to the recline assembly and pivotally connected to the first base.

22. A child seat according to claim 21, further including a second telescoping arm connected to the recline assembly and pivotally connected to the first base.

23. A child seat according to claim 22, wherein the recline assembly comprises:

a pair of opposing towers mounted to the first base;

a recline rod releasably mounted to the towers; and

a recline handle connected to the recline rod,

wherein the towers each have vertically spaced slots adapted to receive the recline rod, the recline handle being movable to adjust the position of the recline rod relative to the towers.

24. A child seat according to claim 23, wherein each of the second telescoping arms connects to a respective one of the towers.

25. The child seat according to claim 19, further comprising a seat adjusting mechanism that moves the second base toward and away from the first base to lengthen and shorten the seating surface, the seat adjusting mechanism being located underneath the seating surface.

26. A child seat according to claim 1, further comprising a headrest adjustably mounted to the seat back, wherein the seat back has a front surface and the head rest has a back surface, the headrest being adjustable between a first position at which at least a portion of the back surface of the headrest overlaps the front surface of the seat back and a second position at which the back surface of the headrest clears the front surface of the seat back.

27. A child seat according to claim 1, further comprising a headrest adjustably mounted to the seat back, wherein the seat back has a front surface and the head rest has a back surface, the headrest being adjustable between a first position at which at least a portion of the back surface of the headrest overlaps the front surface of the seat back and a second position at which the back surface of the headrest substantially fully overlaps the front surface of the seat back.

28. A child seat according to claim 26, further including a headrest adjustment mechanism, comprising:

a support member mounted to the headrest and having an opening that exposes a backside of the seat back;

a bracket attached to the backside of the seat back, the bracket movably guiding the support member; and

an adjustment latch movably mounted to the support member and having a projection aligned with and insertable in the opening to engage the backside of the seat back.

29. A child seat according to claim 28, wherein the backside of the seat back has a plurality of vertically spaced recesses adapted to hook the projection of the adjustment latch to lock the headrest relative to the seat back.

30. A child seat according to claim 1, wherein the seat back has side supports and a shoulder clip mounted to the side support, the shoulder clip comprising:

a mounting member secured to the side support; and

a belt receiving portion rotatably mounted to the mounting member, the belt receiving portion having a first belt-receiving opening and a second belt-receiving opening, the first belt-receiving opening having a first width and the second belt-receiving opening having a second width greater than the first width.

31. A child seat according to claim 30, wherein the belt receiving portion includes a main portion and two pairs of fingers extending outwardly from the main portion and toward each other to define the first and second belt-receiving openings.

32. A shoulder clip comprising:

a mounting member adapted to be secured to a child seat; and

a belt receiving portion rotatably mounted to the mounting member, the belt receiving portion having a first belt-receiving opening and a second belt-receiving opening, the first belt-receiving opening having a first width and the second belt-receiving opening having a second width greater than the first width.

33. A shoulder clip according to claim 32, wherein the belt receiving portion includes a main portion and two pairs of fingers extending outwardly from the main portion and toward each other to define the first and second belt-receiving openings.